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10 IN THE UNITED STATES DISTRICT COURT
11 FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

12 UNITED STATES OF AMERICA,)
13 Plaintiff,) Case No. 2:19-cv-00052
14 v.) **COMPLAINT**
15 ELMER J. BUCKARDT a.k.a. E.J. Buckardt;)
16 KAREN A. BUCKARDT a.k.a.)
K.A. Buckardt;)
17 D'SKELL AGAPE SOCIETY; and)
SNOHOMISH COUNTY,)
18 Defendants.)
19 _____)

20 The United States of America (the "United States"), by and through its undersigned
21 counsel, hereby complains and alleges as follows:

22 **INTRODUCTION**

23 1. This is a civil action timely brought by the United States to: (i) reduce to
24 judgment the outstanding federal tax assessments against Elmer J. Buckardt a.k.a. E.J. Buckardt

1 (hereinafter referred to as Elmer J. Buckardt); (ii) find that two separate parcels of improved real
 2 property located in Snohomish County, Washington, described more completely below and
 3 referred to as the “5933 Property” and “6005 Property” (collectively, “Subject Properties”), are
 4 held by a nominee and/or alter ego of Elmer J. Buckardt, and/or that the Subject Properties were
 5 fraudulently transferred; (iii) foreclose federal tax liens on the Subject Properties; and (iv) sell
 6 the Subject Properties, and distribute the proceeds from such sale in accordance with the Court’s
 7 findings as to the validity and priority of the liens and claims of all parties.

JURISDICTION AND VENUE

9 2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the
 10 direction of a delegate of the Attorney General of the United States and with the authorization
 11 and request of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the
 12 Secretary of the Treasury of the United States.

13 3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and
 14 1345, and 26 U.S.C. §§ 7402 and 7403.

15 4. Venue properly lies in this judicial district pursuant to 28 U.S.C. §§ 1391(b) and
 16 1396, because Elmer J. Buckardt resides in the Western District of Washington and because the
 17 Subject Properties are located within the Western District of Washington. Because Elmer J.
 18 Buckardt resides in Snohomish County and the Subject Properties are located in Snohomish
 19 County, pursuant to LCR 3(d), this action should be assigned to the Court in Seattle.

DEFENDANTS

21 5. Elmer J. Buckardt is named as a defendant because he has unpaid federal tax
 22 liabilities and an ownership interest in the Subject Properties.

23 6. Karen A. Buckardt a.k.a. K.A. Buckardt (hereinafter referred to as Karen A.
 24 Buckardt) is named as a defendant pursuant to 26 U.S.C. § 7403(b) because she may claim an

interest in the Subject Properties.

7. Elmer J. Buckardt and Karen A. Buckardt ("Buckardts") were married in 1985 and have been married to the present date.

8. The Buckardts reside at the 5933 Property and have resided there since 2001.

9. The D'Skell Agape Society is named as a defendant because pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Properties.

10. Snohomish County is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Properties.

SUBJECT PROPERTIES

11. The Subject Properties sought to be foreclosed consist of two separate parcels of real property situated in the County of Snohomish, State of Washington, which are more fully described below.

5933 Property

12. The first parcel of real property has a street address of 5933 284th Street NW, Stanwood, WA 98292-6425, and bears Snohomish County Assessor's Parcel No. 32041600301100 ("5933 Property"). The 5933 Property is legally described as:

That portion of Section 16, Township 32 North, Range 4 East, W M in Snohomish County, Washington;

Beginning at the Southwest corner of said Section;
thence East 165 feet,
thence North 1320 feet,
thence West 165 feet,
thence South 1320 feet to the point of beginning.

13. There is a triplewide mobile home and detached garage situated on the 5933 Property. The mobile home, that may or may not be deemed a fixture, that is located on the 5933 Property was built in 2002 and is 2,706 square feet in floor area.

14. On or about November 8, 2000, Elmer J. Buckardt and Karen A. Buckardt acquired the 5933 Property as husband and wife by Statutory Warranty Deed from Karen O. Vance and Connie S. Danielson, and it is presumed to be marital community property under Washington law. The Statutory Warranty Deed was recorded with the Snohomish County Auditor on November 16, 2000 (Instrument No. 200011160583).

15. On or about April 30, 2001, Elmer J. Buckardt and Karen A. Buckardt purported to transfer the 5933 Property to the D'Skell Agape Society for no consideration by Quit Claim Deed. The Quit Claim Deed was recorded with the Snohomish County Auditor on May 2, 2001 (Instrument No. 200105020278).

6005 Property

16. The second parcel of real property has a street address of 6005 284th Street NW, Stanwood, WA 98292-6426, and bears Snohomish County Assessor's Parcel No. 32041700402200 ("6005 Property"). The 6005 Property is legally described as:

That portion of Section 17, Township 32 North, Range 4 East, W M in Snohomish County, Washington, described as follows,

Beginning at the Southeast corner of said Section,
thence West 198 feet;
thence North 1320 Feet;
thence East 198 feet;
thence South 1320 feet to the point of beginning;
EXCEPT the South 305 feet of the West 85 feet th
AND EXCEPT county road.

17. On or about November 8, 2000, Elmer J. Buckardt and Karen A. Buckardt acquired the 6005 Property as husband and wife by Statutory Warranty Deed from Karen O. Vance and Connie S. Danielson, and it is presumed to be marital community property under Washington law. The Statutory Warranty Deed was recorded with the Snohomish County Auditor on November 16, 2000 (Instrument No. 200011160583).

18. On or about April 30, 2001, Elmer J. Buckardt and Karen A. Buckardt purported to transfer the 6005 Property to the D'Skell Agape Society for no consideration by Quit Claim Deed. The Quit Claim Deed was recorded with the Snohomish County Auditor on May 2, 2001 (Instrument No. 200105020277).

FACTUAL BACKGROUND

19. Elmer J. Buckardt has employed frivolous tax arguments as an excuse to not file, pay, or otherwise comply with federal tax laws and/or has engaged in filing patently false and frivolous lawsuits in an effort to obstruct the collection effort since at least 2000.

20. On the dates and for the amounts listed in the chart below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against Elmer J. Buckardt for unpaid federal income taxes (Form 1040), civil penalties pursuant to 26 U.S.C. § 6702 (penalty for frivolous tax submissions) (“Section 6702 penalty”) and 26 U.S.C. § 6673(a)(1) penalty for sanctions and costs awarded by courts)¹ (“Section 6673 penalty”), additions to tax penalties, interest, and other statutory additions as follows:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance Due as of December 14, 2018 (including accruals, fees and collection costs, payments, and credits)</u>
1040 (Income)	12/31/2002	05/30/2005	\$113,461.07 (t)	\$328,066.41
		05/30/2005	\$3,791.53 (etp)	
		05/30/2005	\$25,528.74 (lfp)	
		05/30/2005	\$14,660.87 (i)	
		09/03/2007	\$28,365.27 (ftp)	
		11/18/2013	\$92,232.88 (i)	

¹ A penalty under 26 U.S.C. §§ 6702 and 6673 is considered a “tax.” See 26 U.S.C. § 6671(a) (“Except as otherwise provided, any reference in [Title 26] to “tax” imposed by [Title 26] shall be deemed also to refer to the penalties and liabilities provided by [Subchapter B-Assessable Penalties].”).

1			11/17/2014 11/23/2015 11/21/2016	\$8,443.69 (i) \$8,869.98 (i) \$10,907.16 (i)	
2	1040 (Income)	12/31/2003	11/30/2010 11/30/2010 11/30/2010 02/15/2016 02/15/2016 11/21/2016	\$42,862.00 (t) \$9,643.95 (lfp) \$24,905.27 (i) \$13,186.34 (i) \$10,715.50 (ftp) \$3,001.64 (i)	\$113,427.23
3	1040 (Income)	12/31/2004	11/30/2010 11/30/2010 11/30/2010 11/30/2010 02/15/2016 02/15/2016 11/21/2016	\$20,551.00 (t) \$4,623.98 (lfp) \$596.55 (etp) \$10,209.00 (i) \$6,125.21 (i) \$5,137.75 (ftp) \$1,398.44 (i)	\$52,844.61
4	1040 (Income)	12/31/2005	11/30/2010 11/30/2010 11/30/2010 11/30/2010 02/15/2016 02/15/2016 11/21/2016	\$20,283.00 (t) \$4,563.68 (lfp) \$813.58 (etp) \$7,865.29 (i) \$5,707.86 (i) \$5,070.75 (ftp) \$1,311.59 (i)	\$49,562.72
5	1040 (Income)	12/31/2007	04/21/2014 04/21/2014 04/21/2014 04/21/2014 11/23/2015 11/23/2015 11/21/2016	\$19,479.00 (t) \$2,921.85 (lfp) \$3,895.80 (ap) \$6,691.27 (i) \$1,340.53 (i) \$2,538.14 (ftp) \$555.39 (i)	\$10,283.38
6	1040 (Income)	12/31/2008	04/02/2012 04/02/2012 04/02/2012 09/03/2012 11/23/2015 11/23/2015 11/21/2016	\$19,299.00 (t) \$3,860.00 (ap) \$2,721.96 (i) \$868.45 (ftp) \$2,921.79 (i) \$3,956.29 (i) \$1,098.20 (i)	\$33,725.83
7	1040 (Income)	12/31/2010	09/23/2013 09/23/2013 09/23/2013 09/23/2013 09/23/2013 11/23/2015 11/23/2015 11/21/2016	\$19,321.00 (t) \$412.42 (etp) \$4,326.98 (lfp) \$1,906.82 (i) \$2,884.65 (ftp) \$1,649.57(i) \$1,699.45 (ftp) \$974.46 (i)	\$29,925.17
8	1040	12/31/2011	12/15/2014	\$24,459.00 (t)	\$45,620.45

1	(Income)		12/15/2014 12/15/2014 12/15/2014 12/15/2014 11/21/2016 11/21/2016	\$484.24 (etp) \$5,503.28 (lfp) \$2,495.26 (i) \$3,913.44 (ftp) \$2,465.30 (i) \$2,201.30 (ftp)	
2	6702 (Civil Penalty)	12/31/2000	06/23/2008 11/18/2013 11/17/2014 11/23/2015 11/21/2016	\$5,000.00 (cvpn1) \$1,123.72 (i) \$185.97 (i) \$195.36 (i) \$240.22 (i)	\$8,210.34
3	6702 (Civil Penalty)	12/31/2001	09/01/2008 11/18/2013 11/17/2014 11/23/2015 11/21/2016	\$5,000.00 (cvpn1) \$1,064.29 (i) \$184.16 (i) \$194.37 (i) \$239.63 (i)	\$7,358.94
4	6702 (Civil Penalty)	12/31/2002	09/08/2008 11/18/2013 11/17/2014 11/23/2015 11/21/2016	\$5,000.00 (cvpn1) \$1,058.48 (i) \$183.99 (i) \$193.27 (i) \$237.68 (i)	\$7,298.74
5	6702 (Civil Penalty)	12/31/2006	10/24/2011 11/21/2016	\$5,000.00 (cvpn1) \$860.07 (i)	\$6,409.20
6	6702 (Civil Penalty)	12/31/2007	10/24/2011 11/21/2016	\$5,000.00 (cvpn1) \$860.07 (i)	\$6,409.20
7	6702 & 6673 (Civil Penalty)	12/31/2008	10/10/2011 03/19/2012 11/21/2016	\$5,000.00 (cvpn1) \$25,000.00 (cvpn2) \$4,815.82 (i)	\$38,078.26
8				TOTAL	\$737,220.48

16 **Key:** t = tax

17 cvpn1 = Section 6702 penalty

18 cvpn2 = Section 6673 penalty

19 i = interest

20 ap = accuracy penalty (26 U.S.C. § 6662)

21 etp = estimated tax penalty (26 U.S.C. § 6654)

22 ftp = failure to pay tax penalty (26 U.S.C. § 6651)

23 lfp = late filing penalty (26 U.S.C. § 6651)

24 21. The assessments for federal income taxes for tax year 2002 paragraph 20, above,

were made pursuant to United States Tax Court Order of Dismissal and Decision entered on

December 23, 2004 in the matter *Elmer Jon Buckardt v. Commissioner of Internal Revenue*

Service ("CIR"), Tax Court Case No. 16074-04. The Tax Court found Elmer J. Buckardt liable

1 for a deficiency in federal income taxes in the amount of \$113,461.07 for tax year 2002, and
 2 penalty additions to tax under: (i) 26 U.S.C. § 6651(a)(1) (late filing penalty) in the amount of
 3 \$25,528.74 for tax year 2002; and (ii) 26 U.S.C. § 6654(a) (estimated tax penalty) in the amount
 4 of \$3,791.52 for tax year 2002. The Tax Court further admonished Elmer J. Buckardt for
 5 advancing frivolous and groundless arguments and warned Elmer J. Buckardt that the Court
 6 would consider imposing a Section 6673 penalty should he advance similar arguments in the
 7 future.

8 22. The assessments for federal income taxes for tax year 2003, 2004, and 2005 in
 9 paragraph 20, above, were made pursuant to Tax Court Memorandum Findings of Fact and
 10 Opinion (T.C. Memo. 2010-145) entered on July 1, 2010 and Order and Decision entered on July
 11 15, 2010 in the matter *Elmer Jon Buckardt v. CIR*, Tax Court Case No. 27949-07. After a trial,
 12 the Tax Court found Elmer J. Buckardt liable for a deficiency in federal income taxes due in the
 13 amount of \$42,862.00 for tax year 2003, \$20,551.00 for tax year 2004, and \$20,283.00 for tax
 14 year 2005, and additions to tax under: (i) 26 U.S.C. § 6651(a)(1) (late filing penalty) in the
 15 amount of \$9,643.95 for tax year 2003, \$4,623.98 for tax year 2004, and \$4,563.68 for tax year
 16 2005; and (ii) under 26 U.S.C. § 6654(a) (estimated tax penalty) in the amount of \$596.55 for tax
 17 year 2004 and \$813.58 for tax year 2005. The Tax Court further warned Elmer J. Buckardt that
 18 the Court would consider imposing a Section 6673 penalty should he continue to make frivolous
 19 arguments or institute or maintain proceedings primarily for delay. Elmer J. Buckardt appealed
 20 to the United States Court of Appeals for the Ninth Circuit, *Elmer Jon Buckardt v. Commissioner*
 21 *of Internal Revenue Service* (“CIR”), Docket No. 10-72898, but the Court of Appeals affirmed
 22 the Tax Court’s decision in a Memorandum entered on July 13, 2012.

23 23. The assessments for federal income taxes for tax year 2007 in paragraph 20,
 24 above, were made after an audit examination of Elmer J. Buckardt’s filed return. On or about

1 November 27, 2013, the IRS sent Elmer J. Buckardt a Notice of Deficiency per 26 U.S.C. § 6212
 2 computing his tax liability. The Statutory Notice of Deficiency also asserted additions to tax
 3 under 26 U.S.C. § 6651(a)(1) (late filing penalty) and 6662 (accuracy penalty). Elmer J.
 4 Buckardt did not timely petition the U.S. Tax Court to review the Statutory Notice of Deficiency.

5 24. The assessments for federal income taxes and Section 6673 penalty for tax year
 6 2008 in paragraph 20, above, were made pursuant to Tax Court Order entered October 13, 2011
 7 in the matter *Elmer Jon Buckardt v. CIR*, Tax Court Case No. 22131-10. The Tax Court found in
 8 favor of the IRS and found Elmer J. Buckardt liable for a deficiency in federal income taxes in
 9 the amount of \$19,299.00 for tax year 2008, and penalty additions to tax under 26 U.S.C.
 10 § 6654(a) (estimated tax penalty) in the amount of \$3,860.00 for tax year 2008. The Tax Court
 11 also imposed a Section 6673 penalty in the amount of \$25,000.00 against Elmer J. Buckardt for
 12 asserting frivolous and groundless arguments and again admonished Elmer J. Buckardt that the
 13 Court would consider imposing another Section 6673 penalty should he advance similar
 14 arguments in the future. Elmer J. Buckardt appealed to the United States Court of Appeals for the
 15 Ninth Circuit, *Elmer Jon Buckardt v. Commissioner of Internal Revenue Service* (“CIR”),
 16 Docket No. 12-70143, but the Court of Appeals affirmed the Tax Court’s decision in a
 17 Memorandum entered on December 9, 2013.

18 25. The assessments for federal income taxes for tax year 2010 in paragraph 20,
 19 above, were made pursuant to a return prepared by the IRS pursuant to 26 U.S.C. § 6020(b). On
 20 or about May 1, 2013, the IRS sent Elmer J. Buckardt a Notice of Deficiency per 26 U.S.C.
 21 § 6212 computing his tax liability. The Statutory Notice of Deficiency also asserted additions to
 22 tax under 26 U.S.C. § 6651(a)(1) (late filing penalty), 6651(a)(2) (failure to pay penalty) and
 23 6654(a) (estimated tax penalty). Elmer J. Buckardt did not timely petition the U.S. Tax Court to
 24 review the Statutory Notice of Deficiency.

26. The assessments for federal income taxes for tax year 2011 in paragraph 20, above, were made pursuant to a return prepared by the IRS pursuant to 26 U.S.C. § 6020(b). On or about August 4, 2014, the IRS sent Elmer J. Buckardt a Notice of Deficiency per 26 U.S.C. § 6212 computing his tax liability. The Statutory Notice of Deficiency also asserted additions to tax under 26 U.S.C. § 6651(a)(1) (late filing penalty), 6651(a)(2) (failure to pay penalty), and 6654(a) (estimated tax penalty). Elmer J. Buckardt did not timely petition the U.S. Tax Court to review the Statutory Notice of Deficiency.

27. The assessments for Section 6702 penalties for tax years 2000, 2001, 2002, 2006, 2007, and 2008 in paragraph 20, above, were made pursuant to frivolous federal tax submissions, including frivolous tax returns for those years.

COUNT ONE: REDUCE FEDERAL TAX ASSESSMENTS
TO JUDGMENT AGAINST DEFENDANT ELMER J. BUCKARDT

28. The United States incorporates and re-alleges as if fully stated herein each of the allegations in paragraphs 1 through 27, above.

29. Timely notice stating the amounts and demanding payments of the assessments set forth in paragraph 20, above, was given to Elmer J. Buckardt, as required by 26 U.S.C. § 6303 of the Internal Revenue Code.

30. Despite timely notice and demand for payment of the assessments described in paragraph 20, above, Elmer J. Buckardt has neglected, failed, and/or refused to make full payment of the assessed amounts to the United States.

31. This action is timely commenced under the provisions of the Internal Revenue Code.

32. On or about the dates listed in the chart below, the IRS received Elmer J. Buckardt's requests for collection due process ("CDP") hearings on IRS notice of tax lien filing

1 ("Lien Notice") and notice of intent to levy ("Levy Notice") with respect to federal income tax
 2 year 2002 and 6702 penalties for tax years 2000, 2001, and 2002 as follows:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>CDP hearing request type</u>	<u>Date IRS received CDP hearing request</u>
1040 (Income)	12/31/2002	Lien Notice	11/17/2008
1040 (Income)	12/31/2002	Levy Notice	12/16/2008
6702 (Civil Penalty)	12/31/2000	Lien Notice	11/17/2008
6702 (Civil Penalty)	12/31/2000	Levy Notice	12/16/2008
6702 (Civil Penalty)	12/31/2001	Levy Notice	12/16/2008
6702 (Civil Penalty)	12/31/2001	Lien Notice	12/23/2008
6702 (Civil Penalty)	12/31/2002	Levy Notice	12/16/2008
6702 (Civil Penalty)	12/31/2002	Lien Notice	12/23/2008

13 33. On November 19, 2009, the IRS issued Notices of Determination on the requests
 14 for CDP hearings sustaining the IRS' collection action. On December 16, 2009, Elmer J.
 15 Buckardt filed a Tax Court petition to review those Notices of Determination (Tax Court Case
 16 No. 29924-09). On June 18, 2012, the Tax Court issued a Memorandum Findings of Fact and
 17 Opinion (T.C. Memo. 2012-170) sustaining the Notices of Determination and granting the IRS'
 18 motion to permit levy with respect to federal income tax year 2002, finding that the underlying
 19 tax liability for 2002 was not at issue in the proceeding. On June 19, 2012, the Tax Court entered
 20 a corresponding Order and Decision. On July 2, 2012, Elmer J. Buckardt filed a notice of appeal
 21 to the United States Court of Appeals for the Ninth Circuit (Ninth Circuit Case No. 12-72119).
 22 On August 20, 2014, the Ninth Circuit affirmed the Tax Court Order and Decision.

23 34. The request for CDP hearings and subsequent judicial review, described in
 24 paragraphs 32-33, above, extended the statutory period of limitations on federal income tax year

1 2002 and for the Section 6702 penalties for tax years 2000, 2001, and 2002, to March 31, 2019,
 2 at the earliest, pursuant to 26 U.S.C. §§ 6330(e) and 6320(c).

3 35. The United States has established a claim against Elmer J. Buckardt in the amount
 4 of \$737,220.48 for unpaid federal income taxes and civil penalties under 26 U.S.C. §§ 6702 and
 5 6673, as of December 14, 2018. Additional unassessed interest and other statutory additions as
 6 provided by law will accrue on these balances.

7 **COUNT TWO: TO SET ASIDE TRANSFERS OF THE SUBJECT PROPERTIES AS**
FRAUDULENT, OR ESTABLISH THE D'SKELL AGAPE SOCIETY AS NOMINEE OR
 8 **ALTER EGO OF ELMER J. BUCKARDT**

9 36. The United States incorporates and re-alleges as if fully stated herein each of the
 10 allegations in paragraphs 1 through 35, above.

11 37. On or about November 8, 2000, Elmer J. Buckardt and Karen A. Buckardt
 12 acquired the Subject Properties as husband and wife by Statutory Warranty Deed from Karen O.
 13 Vance and Connie S. Danielson.

14 38. On or about November 16, 2000, a Deed of Trust in the amount of \$237,500 was
 15 granted by the Buckardts to Chase Manhattan Mortgage Corporation (“Chase”). The Buckardts
 16 used the Subject Properties as collateral to secure the loan. The Deed of Trust was recorded with
 17 the Snohomish County Auditor on November 16, 2000 (Instrument No. 200011160584).

18 39. On or about April 30, 2001, Elmer J. Buckardt and Karen A. Buckardt purported
 19 to transfer the 5933 Property to the D'Skell Agape Society for no consideration by Quit Claim
 20 Deed. The Quit Claim Deed was recorded with the Snohomish County Auditor on May 2, 2001
 21 (Instrument No. 200105020278).

22 40. On or about April 30, 2001, Elmer J. Buckardt and Karen A. Buckardt purported
 23 to transfer the 6005 Property to the D'Skell Agape Society for no consideration by Quit Claim
 24 Deed. The Quit Claim Deed was recorded with the Snohomish County Auditor on May 2, 2001

1 (Instrument No. 200105020277).

2 41. On or about July 26, 2002, a Substitution of Trustee/Deed of Reconveyance dated
 3 July 17, 2002 from Chase was recorded with the Snohomish County Auditor (Instrument No.
 4 200207260802).

5 42. The purported transfers of the Subject Properties to the D'Skell Agape Society
 6 were not for reasonably equivalent value.

7 43. At the time of the purported transfers of the Subject Properties to the D'Skell
 8 Agape Society, the Buckardts each knew or had reason to know that Elmer J. Buckardt and the
 9 Buckardts' marital community had incurred or would incur federal tax liabilities.

10 44. The D'Skell Agape Society, a purported "corporation sole," is purportedly a
 11 religious entity that is located at the 5933 Property, and has the Buckardts' mailing address of
 12 P.O. Box 1142, Stanwood, WA 98292.

13 45. The D'Skell Agape Society does not have a federal identification number and has
 14 never filed any federal tax returns.

15 46. Elmer J. Buckardt is the "Governor," "Overseer," and registered agent of the
 16 D'Skell Agape Society.

17 47. As "Overseer" of the D'Skell Agape Society, Elmer J. Buckardt recorded the
 18 following documents regarding the 5933 Property: "Declaration of Covenant" on September 26,
 19 2002 (Instrument No. 200209260327); Well Water Arsenic Disclosure on March 26, 2003
 20 (Instrument No. 200303260963); and Distribution Easement on May 2, 2003 (Instrument No.
 21 200305020040), with the Snohomish County Auditor.

22 48. The D'Skell Agape Society maintains a bank account at U.S. Bank. The only
 23 authorized signer for this bank account is Elmer J. Buckardt. Elmer J. Buckardt uses this bank
 24 account for his own personal use. Elmer J. Buckardt deposits his personal funds into this bank

1 account and uses this bank account to pay his personal expenses, including expenses associated
 2 with the Subject Properties (e.g. utilities and property taxes).

3 49. The D'Skell Agape Society exists solely for the purpose of holding title to the
 4 Subject Properties or for the purpose of holding title to the Subject Properties.

5 50. The D'Skell Agape Society is used as a mere shell to shield assets from tax
 6 collection.

7 51. After the purported transfers of title to the Subject Properties to the D'Skell
 8 Agape Society, Elmer J. Buckardt continued to reside at the 5933 Property and enjoy the use and
 9 benefits of the Subject Properties. Elmer J. Buckardt has paid no rent to the D'Skell Agape
 10 Society for the continued use of the Subject Properties.

11 52. After the purported transfers of title to the Subject Properties to the D'Skell
 12 Agape Society, Elmer J. Buckardt continued to make all decisions with respect to the Subject
 13 Properties.

14 53. The D'Skell Agape Society maintains no utility account with Snohomish County
 15 for the Subject Properties. The utility accounts with Snohomish County for the Subject
 16 Properties are held in the name of the Buckardts. Payment of utilities is made from the bank
 17 accounts of both Elmer J. Buckardt and the D'Skell Agape Society.

18 54. Based on the foregoing, and because Elmer J. Buckardt maintained a beneficial
 19 interest in and control over the Subject Properties, to the extent that the D'Skell Agape Society
 20 holds title to the Subject Properties, it does so as the nominee of Elmer J. Buckardt.

21 55. In addition, the D'Skell Agape Society is the alter ego of Elmer J. Buckardt, and
 22 its form should be disregarded because Elmer J. Buckardt has abused the formalities of the
 23 corporation entity to evade payment of his federal tax liabilities and because disregard of the
 24

1 formalities of the corporation is necessary and required to prevent unjustified loss to the Internal
 2 Revenue Service.

3 56. Alternatively, the purported transfers of the Subject Properties to the D'Skell
 4 Agape Society was fraudulent as to the United States.

5 57. The purported transfers of the Subject Properties to the D'Skell Agape Society
 6 were made with the actual intent to hinder, delay, or defraud the United States of present and
 7 future lawful taxes and were transferred without receiving adequate consideration. The transfers
 8 were thus fraudulent transfers that should be set aside under RCW 19.40.041(a)(1) (version
 9 effective to July 22, 2017).

10 58. Alternatively, the purported transfers of the Subject Properties to the D'Skell
 11 Agape Society were made without receiving equivalent value in exchange for the transactions
 12 and Elmer J. Buckardt intended to incur or reasonably should have believed that he would incur
 13 debts beyond his ability to pay. The transfers were thus fraudulent transfers that should be set
 14 aside under RCW 19.40.041(a)(2) (version effective to July 22, 2017).

15 59. Any claim to or interest in the Subject Properties by the D'Skell Agape Society is
 16 fraudulent and/or non-existent. Any such claim or interest was part of a scheme to defraud
 17 creditors of Elmer J. Buckardt and the marital community of the Buckardts, including the United
 18 States, and have no merit.

19 60. Elmer J. Buckardt is the true owner of the Subject Properties.

20 **COUNT THREE: FORECLOSE FEDERAL TAX LIENS**

21 61. The United States incorporates and re-alleges as if fully stated herein each of the
 22 allegations in paragraphs 1 through 60, above.

23 62. Elmer J. Buckardt's unpaid tax liabilities from the assessments described in
 24 paragraph 20, above, were incurred during the Buckardts' marriage and are presumed to be

1 community debts of the Buckardts under Washington law.

2 63. Pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens for unpaid tax liabilities
 3 have arisen against and attached to all property and rights to property of Elmer J. Buckardt and
 4 the marital community of the Buckardts, as of the dates of the assessments described in
 5 paragraph 20, above, including the Subject Properties.

6 64. The federal tax liens continue to attach to the Subject Properties.

7 65. In order to provide notice to third parties entitled to notice of the statutory liens
 8 under 26 U.S.C. § 6323, the IRS recorded the following Notices of Federal Tax Lien (“NFTL”)
 9 naming Elmer J. Buckardt as the taxpayer with the Snohomish County Auditor:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Notice</u>	<u>Recording Date</u>	<u>Instrument No.</u>
1040 (Income) 6702 ² (Civil Penalty)	12/31/2002 12/31/2000	NFTL	11/14/2008	200811140030
6702 (Civil Penalty)	12/31/2001 12/31/2002	NFTL	12/09/2008	200812090054
1040 (Income) 6673 (Civil Penalty) 6702 (Civil Penalty)	12/31/2003 12/31/2004 12/31/2005 12/31/2008 12/31/2008 12/31/2006 12/31/2007 12/31/2008	NFTL	11/28/2012	201211280103
1040 (Income)	12/31/2010	NFTL	11/04/2013	201311040321
1040 (Income)	12/31/2007	NFTL	06/03/2014	201406030410
1040 (Income)	12/31/2002	NFTL Refile	10/15/2014	201410150168
1040 (Income)	12/31/2011	NFTL	01/16/2015	201501160149
6702 ³ (Civil Penalty)	12/31/2000	NFTL Refile	10/25/2017	201710350256
6702 (Civil Penalty)	12/31/2001 12/31/2002	NFTL Refile	10/25/2017	201710250257

21 2 The NFTL contains a typographical error indicating that the kind of tax is for “6672” (civil
 22 penalty for trust fund recovery penalties under 26 U.S.C. § 6672) for the tax period ending
 December 31, 2000.

23 3 The NFTL Refile contains a typographical error indicating that the kind of tax is for “6672”
 (civil penalty for trust fund recovery penalties under 26 U.S.C. § 6672) for the tax period ending
 December 31, 2000.

1 66. In order to provide notice to third parties entitled to notice of the statutory liens
 2 under 26 U.S.C. § 6323, the IRS recorded the following NFTLs naming “The D’Skell Agape
 3 Society, Nominee of Elmer J Buckardt” as the taxpayer and concerning the 5933 Property with
 4 the Snohomish County Auditor:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Notice</u>	<u>Recording Date</u>	<u>Instrument No.</u>
1040 (Income)	12/31/2002 12/31/2003 12/31/2004 12/31/2005 12/31/2007 12/31/2008 12/31/2010 12/31/2011	NFTL	04/25/2016	201604250318
6702 (Civil Penalty)	12/31/2000 12/31/2001 12/31/2002 12/31/2006 12/31/2007 12/31/2008			
6673 (Civil Penalty)	12/31/2008	NFTL	04/25/2016	201604250320
6702 (Civil Penalty)	12/31/2000 12/31/2001 12/31/2002	NFTL Refile	10/25/2017	201710250258

16 67. In order to provide notice to third parties entitled to notice of the statutory liens
 17 under 26 U.S.C. § 6323, the IRS recorded the following NFTLs naming “The D’Skell Agape
 18 Society, Nominee of Elmer J Buckardt” as the taxpayer and concerning the 6005 Property with
 19 the Snohomish County Auditor:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Notice</u>	<u>Recording Date</u>	<u>Instrument No.</u>
6673 (Civil Penalty)	12/31/2008	NFTL	04/25/2016	201604250321
1040 (Income)	12/31/2002 12/31/2003 12/31/2004 12/31/2005 12/31/2007	NFTL	04/25/2016	201604250319

1		12/31/2008			
2	6702 (Civil Penalty)	12/31/2010			
3		12/31/2011			
4		12/31/2000			
5		12/31/2001			
6	6702 (Civil Penalty)	12/31/2002	NFTL Refile	10/25/2017	201710250263
7		12/31/2006			
8		12/31/2007			
9		12/31/2008			

68. In order to provide notice to third parties entitled to notice of statutory liens under
 26 U.S.C. § 6323, the IRS recorded NFTLs naming Elmer J. Buckardt and “The D’Skell Agape
 Society, Nominee of Elmer J Buckardt” as the taxpayer with the Washington State Department
 of Licensing.

69. The Subject Properties, including all fixtures thereon, are encumbered with liens
 for the unpaid federal tax assessments described in paragraph 20, above.

70. The United States seeks to foreclose the federal tax liens above through the sale of
 the Subject Properties.

71. The federal tax liens arising from the assessments described in paragraph 20,
 above, have priority over all interests in the Subject Properties acquired after the attachment of
 the federal tax liens, subject to the provisions of 26 U.S.C. § 6323.

72. Under 26 U.S.C. § 7403(c), the United States is entitled to enforce its federal tax
 liens upon the Subject Properties and to receive the proceeds from the sale of the Subject
 Properties to be applied toward satisfaction of the outstanding and unpaid tax assessments
 against Elmer J. Buckardt.

22
 ///

23
 ///

1 WHEREFORE, the Plaintiff, the United States, prays as follows:

2 A. That this Court determine, adjudge, and decree that Defendant Elmer J. Buckardt
 3 is indebted to the United States for unpaid: federal income tax liabilities for the tax years 2002,
 4 2003, 2004, 2005, 2007, 2008, 2010, and 2011; Section 6702 penalty liabilities for tax years
 5 2000, 2001, 2002, 2006, 2007, and 2008; and Section 6673 penalty liabilities for tax year 2008,
 6 described in paragraph 20, above, in the amount of \$737,220.48 as of December 14, 2018, less
 7 any subsequent payment or credits, plus interest and other statutory additions, as provided by
 8 law, and that judgment in that amount be entered against Defendant Elmer J. Buckardt;

9 B. That this Court determine, adjudge, and decree that the United States has valid
 10 and subsisting federal tax liens, by virtue of the assessments described in paragraph 20, above,
 11 against all property and rights to property of Defendant Elmer J. Buckardt and the martial
 12 community of the Buckardts, including but not limited to, the Subject Properties;

13 C. That this Court determine and adjudge that Defendant the D'Skell Agape Society
 14 is the nominee and/or alter-ego of Defendant Elmer J. Buckardt and that the D'Skell Agape
 15 Society is not a purchaser of the Subject Properties as that term is defined in 26 U.S.C.
 16 § 6323(h)(6);

17 D. That this Court determine that the purported conveyances of the Subject
 18 Properties to Defendant the D'Skell Agape Society, were fraudulent conveyances and of no
 19 effect as to the lien claims of the United States, and that they be set aside;

20 E. That this Court determine, adjudge, and decree that any claim to or interest in the
 21 Subject Properties by any title holder or transferee other than Defendant Elmer J. Buckardt is
 22 fraudulent and/or non-existent;

23 F. That this Court determine the merits and priority of any claims or interests of the
 24 other named defendants in the Subject Properties and their respective priority to a distribution of

1 proceeds from a sale of the Subject Properties;

2 G. That the federal tax liens against Defendant Elmer J. Buckardt encumbering the
3 Subject Properties be foreclosed;

4 H. That the Subject Properties be sold with the proceeds applied to the delinquent
5 federal tax liabilities of Defendant Elmer J. Buckardt; and

6 I. That the United States be granted its costs and fees herein, and such other and
7 further relief as this Court deems just and proper.

8 DATED this 11th day of January, 2019.

9 Respectfully submitted,

10 RICHARD E. ZUCKERMAN
11 Principal Deputy Assistant Attorney General

12 /s/ Yen Jeannette Tran
13 YEN JEANNETTE TRAN
14 Trial Attorney, Tax Division
15 U.S. Department of Justice
16 P.O. Box 683
17 Washington, D.C. 20044
18 202-616-3366 (v)
19 202-307-0054 (f)
y.jeannette.tran@usdoj.gov

20 Of Counsel:
21 ANNETTE L. HAYES,
22 United States Attorney,
23 Western District of Washington

24 *Attorneys for the United States of America*

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)(c) Attorneys (Firm Name, Address, and Telephone Number)
Yen Jeannette Tran, U.S. Department of Justice, Tax Division
PO Box 683, Washington, DC 20044
202-616-3366**DEFENDANTS**

Elmer J. Buckardt a.k.a E.J. Buckardt; Karen A. Buckardt a.k.a. K.A. Buckardt; D'Skell Agape Society; and Snohomish County

County of Residence of First Listed Defendant Snohomish

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)
(For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL INJURY	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability		<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 330 Federal Employers' Liability		<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Federal Employers' Liability	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability		<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine			<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)	<input type="checkbox"/> 345 Marine Product Liability			<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 370 Other Fraud		<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 371 Truth in Lending		<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 380 Other Personal Property Damage		<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 385 Property Damage Product Liability		<input type="checkbox"/> 850 Securities/Commodities/ Exchange
<input type="checkbox"/> 196 Franchise				<input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS	SOCIAL SECURITY	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	Habeas Corpus:	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 530 General	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 899 Administrative Procedure
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 865 RSI (405(g))	Act/Review or Appeal of Agency Decision
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	Other:		<input type="checkbox"/> 950 Constitutionality of State Statutes
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 540 Mandamus & Other		
		<input type="checkbox"/> 550 Civil Rights		
		<input type="checkbox"/> 555 Prison Condition		
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		
		IMMIGRATION	FEDERAL TAX SUITS	
		<input type="checkbox"/> 462 Naturalization Application	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
		<input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	

V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify) _____	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer	<input type="checkbox"/> 8 Multidistrict Litigation - Direct File
---	---	--	---	--	--	---

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. §§ 7401, 7402, 7403

VI. CAUSE OF ACTIONBrief description of cause:
Reduce tax assessments to judgment and foreclose tax liens upon real properties**VII. REQUESTED IN COMPLAINT:** CHECK IF THIS IS A CLASS ACTION
UNDER RULE 23, F.R.Cv.P.

DEMAND \$

737,220.48

CHECK YES only if demanded in complaint:

JURY DEMAND: Yes No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

01/11/2019

/s/ Yen Jeannette Tran

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 - United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 - Original Proceedings. (1) Cases which originate in the United States district courts.
 - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 - Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 - Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 - Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.

PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 - Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 - Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

UNITED STATES DISTRICT COURT
for the
Western District of Washington

United States of America)
)
)
)
<hr/>)
<i>Plaintiff(s)</i>)
v.)
Elmer J. Buckardt a.k.a E.J. Buckardt; Karen A.)
Buckardt a.k.a. K.A. Buckardt; D'Skell Agape)
Society; and Snohomish County)
<hr/>)
<i>Defendant(s)</i>)

Civil Action No. 2:19-cv-00052

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) Elmer J. Buckardt a.k.a E.J. Buckardt
5933 284th St NW
Stanwood, WA 98292

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No. 2:19-cv-00052

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____
on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____,
a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

*Server's signature**Printed name and title**Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the
Western District of Washington

United States of America)
)
)
)
<hr/>)
<i>Plaintiff(s)</i>)
v.)
Elmer J. Buckardt a.k.a E.J. Buckardt; Karen A.)
Buckardt a.k.a. K.A. Buckardt; D'Skell Agape)
Society; and Snohomish County)
<hr/>)
<i>Defendant(s)</i>)

Civil Action No. 2:19-cv-00052

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) Karen A. Buckardt a.k.a. K.A. Buckardt
5933 284th St NW
Stanwood, WA 98292

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No. 2:19-cv-00052

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____
on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____,
a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

*Server's signature**Printed name and title**Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the
Western District of Washington

United States of America)
)
)
)
<hr/>)
<i>Plaintiff(s)</i>)
v.)
Elmer J. Buckardt a.k.a E.J. Buckardt; Karen A.)
Buckardt a.k.a. K.A. Buckardt; D'Skell Agape)
Society; and Snohomish County)
<hr/>)
<i>Defendant(s)</i>)

Civil Action No. 2:19-cv-00052

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) D'Skell Agape Society
Registered Agent: Elmer J. Buckardt
5933 284th St NW
Stanwood, WA 98292

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No. 2:19-cv-00052

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____
on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____,
a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

*Server's signature**Printed name and title**Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the
Western District of Washington

United States of America)
)
)
)
<hr/>)
<i>Plaintiff(s)</i>)
v.)
Elmer J. Buckardt a.k.a E.J. Buckardt; Karen A.)
Buckardt a.k.a. K.A. Buckardt; D'Skell Agape)
Society; and Snohomish County)
<hr/>)
<i>Defendant(s)</i>)

Civil Action No. 2:19-cv-00052

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*) Snohomish County
c/o Snohomish County Auditor
3000 Rockefeller Ave.
Everett, WA 98201

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

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Civil Action No. 2:19-cv-00052

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Additional information regarding attempted service, etc: